Attorney Docket No.: 59472-8015.US01

reby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on:

Date: October 5, 2004

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF: THOMPSON

APPLICATION NO.:

09/478,122

FILED:

JANUARY 5, 2000

FOR: AUDIO SIGNAL DELAY APPARATUS AND METHOD

EXAMINER: LAO, LUN S.

ART UNIT: 2643

CONFIRMATION No.: 1276

ATTORNEY DOCKET NO.:

59472-8015.US01

TRANSMITTAL FOR RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Mail Stop Amendment Commissioner for Patents P. O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

RECEIVED

OCT 1 4 2004

Technology Center 2600

This is in response to the Notice of Non-Compliant Amendment mailed September 14, 2004 in the above-identified application A response is due by October 14, 2004.

 \boxtimes Applicants transmit the following enclosures:

Response to Notice of Non-Compliant Amendment;

Self-addressed stamped postcard.

 \square Applicants believe that there is no fee due, however, the Commissioner is authorized to charge any required fees or credit any overpayment to Deposit Account 50-2207. A duplicate of this authorization is enclosed for that purpose.

Respectfully submitted,

Date: October 5, 2004

Reg. No. 47,724

Correspondence Address: Customer No. 22918 Perkins Coie LLP P.O. Box 2168 Menlo Park, CA 94026-2168 (650) 838-4300